

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>WYLIE R. AND CARRIE J. MILLER,</p> <p>v.</p> <p>Respondent:</p> <p>MESA COUNTY BOARD OF COMMISSIONERS.</p>	<p>Docket No.: 68935</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on November 15, 2016, Sondra Mercier and MaryKay Kelley presiding. Wylie R. Miller appeared pro se on behalf of Petitioners. Respondent was represented by Andrea Nina Atencio, Esq. Petitioners are protesting the 2015 actual value of the subject property.

Subject property is described as follows:

**63 24 ½ Road, Grand Junction, Colorado
Mesa County Schedule No. 294504367002**

The subject neighborhood, located to the west of the central business district, is a large, regional shopping area. The subject parcel is a 3.01 acre vacant site (131,173 square feet), level and rectangular in shape. A shallow drainage pond (100' x 110') sits in its southwest corner, and the rear southern ten feet of the site is subject to a drainage easement. The subject is surrounded by commercial improvements to the west, east and south and by a 36.5-foot-wide strip of land on its 566.8-foot northern boundary, separating it from F 3/8 Road to the north; this strip of land is an extension of the parcel to the west. The site's usable area is 114,505 square feet.

The subject has two access points (two being required for emergency access). Primary access is a 30-foot-wide unpaved easement across the vacant 566.8 feet of land to F 3/8 Road on the north. Secondary access is a 30-foot asphalt easement through the parking lot of the adjoining developed lot (office complex) to 24 ½ Road and is the more heavily trafficked.

Respondent assigned an actual value of \$680,000 for tax year 2015 but is recommending a reduction to \$658,000. Petitioners are requesting a value of \$460,000

Petitioners' witness, Arnie Butler, Certified General Appraiser, discussed physical, locational, and legal issues associated with the subject, all of which he considers to negatively impact marketability and value. There is neither visibility from nor frontage on 24 ½ Road; a 30-foot asphalt easement provides access through the adjoining property but is a circuitous route around its 15,000 square foot building. The 30-foot easement through a strip of land to F 3/8 Road is narrow and unimproved and requires considerable negotiation and/or litigation to perfect. Also, Mr. Butler questions the legality of the access via Road F 3/8. The easement was deeded to the property owners, not to the site, which could potentially become a legal issue. The witness assigned a negative 25% impact on the subject's value based on the above.

Mr. Butler presented a Sales Comparison Analysis with three comparable sales ranging in size from 1.06 to 4.05 acres and in price per square foot from \$3.68 to \$8.00. All are corner sites located in the subject's commercial area with premium 24 ½ Road frontage. In addition to adjustments for corner sites, size, and conditions of sale, Mr. Butler makes adjustments of 25% for the subject's lack of major road frontage and access issues based primarily on post-base period market data supporting a range from 16% to 24%. With an adjusted range between \$3.46 and \$3.52 per square foot, he concludes to an indicated value of \$3.50 per square foot (\$460,000).

Respondent's witness, David Metzger, Certified General Appraiser, presented a Sales Comparison Analysis with three comparable sales ranging in size from 0.84 to 1.28 acre and in price per square foot between \$6.15 and \$8.00. His Sale One is the same property as Petitioners' Sale One. Sale Two is located on a residential street, and Sale Three lies nearer the town's hospital and medical office complexes. Mr. Metzger adjusts for time, location, traffic frontage, and size, concluding to an adjusted range from \$5.25 and \$6.59 per square foot. He sees the subject's easement issues as typical and not impediments to marketing or value.

Petitioners presented sufficient probative evidence and testimony to prove that the valuation of the subject property was incorrect.

The Board finds Petitioners' comparable sales to be more similar to the subject than Respondent's sales; they are located within the subject's immediate area, front 24 ½ Road, and bracket the subject in size. Respondent's Sale Two lies in an inferior, somewhat residential location, and Sale Three is part of a medical complex.

The Board did not find persuasive Petitioners' analysis in developing an adjustment for lack of access as it relied primarily on post-base period sales. However, the Board is convinced that access to F 3/8 Road will require negotiation and perhaps litigation. The Board was persuaded that the subject cannot reasonably demand the same price as an identical site without the access issues. Taking to consideration that the subject has easement road access with no road frontage, the Board is persuaded that a 25% adjustment for access deficiencies is supportable.

The Board concludes that the 2015 actual value of the subject property should be reduced to \$3.50 per square foot or \$460,000.

ORDER:

Respondent is ordered to reduce the 2015 actual value of the subject property to \$460,000.

The Mesa County Assessor is directed to change his/her records accordingly.

APPEAL:

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-nine days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation for assessment of the county wherein the property is located, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provision of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-nine days after the date of the service of the final order entered).

In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law when Respondent alleges procedural errors or errors of law by the Board.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation for assessment of the county in which the property is located, Respondent may petition the Court of Appeals for judicial review of such questions.

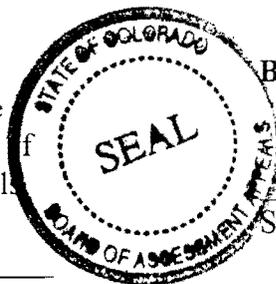
Section 39-10-114.5(2), C.R.S.

DATED and MAILED this 6th day of December, 2016.

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.



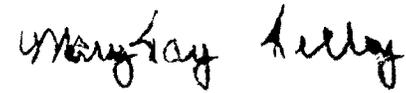
Milla Lishchuk



BOARD OF ASSESSMENT APPEALS



Sondra W. Mercier



MaryKay Kelley